



# കേരള ഗസറ്റ്

## KERALA GAZETTE

### അദിശാധാരണം

### EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധീകരിച്ചതുന്ത്  
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.30/2024/TAXES.

Dated, Thiruvananthapuram, 5th March, 2024.

21st Kumbham, 1199.

S. R. O. No. 247/2024

In exercise of the powers conferred by section 57 of the Kerala General Sales Tax Act, 1963 (15 of 1963), the Government of Kerala hereby make the following rules further to amend the Kerala General Sales Tax Rules, 1963, namely:-



## RULES

**1. Short title and commencement.**- (1) These Rules may be called the Kerala General Sales Tax (Amendment) Rules, 2024.

(2) They shall be deemed to have come into force on the 1<sup>st</sup> day of April, 2023.

**2. Amendment of the Rules.**- In the Kerala General Sales Tax Rules, 1963,-

(1) in rule 3,

(a) for clause (b), the following clause shall be substituted, namely,-

“(b) "Assistant State Tax Officer" means any person appointed by the Government to exercise the powers of an Assistant State Tax Officer.”;

(b) in clause (ba),-

(i) for the words “Commercial Tax Officer”, the words “State Tax Officer” shall be substituted;

(ii) for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(2) in rule 4, in clause (ia),-

(a) for the words “Commercial Tax Department”, the words “State Goods and Services Tax Department” shall be substituted;

(b) for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(3) in rule 4E,-

(a) for the words “Commercial Tax Department”, the words “State Goods and Services Tax Department” shall be substituted;

(b) for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;



(4) in sub-rule (1) of rule 6A, for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(5) in sub-rule (10) of rule 7, for the words “ Assistant Sales Tax Officer”, the words “Assistant State Tax Officer” shall be substituted;

(6) in sub-rule (6) of rule 21D, for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(7) in sub-rule (6) of rule 33A, for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(8) in sub-rule (4) of rule 34A, -

(a) for the words “Inspecting Assistant Commissioner”, the words “Deputy Commissioner of State Tax” shall be substituted;

(b) for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(9) in sub-rule (2) of rule 34C, for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(10) in rule 35,-

(a) in sub-rule (3), for the words “ Sales Tax Department”, the words “State Goods and Services Tax Department” shall be substituted;

(b) in clause (iv) of sub-rule (9), -

(i) for the words “Inspecting Assistant Commissioner”, the words “Deputy Commissioner of State Tax” shall be substituted;

(ii) for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(c) in clause (bb) of sub-rule (13), for the words and symbol “Sales Tax Officer/



Agricultural Income Tax Officer”, the words and symbol “State Tax Officer / Assistant Commissioner of State Tax” shall be substituted;

(11) in sub-rule (7) of rule 35A, -

(a) in clause (b), for the words “Inspecting Assistant Commissioner”, the words “Deputy Commissioner of State Tax” shall be substituted;

(b) in clause (e),-

(i) for the words “Inspecting Assistant Commissioner”, the words “Deputy Commissioner of State Tax” shall be substituted;

(ii) for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(12) in sub-rule (1) of rule 36, for the words “ Sales Tax Department”, the words “State Goods and Services Tax Department” shall be substituted;

(13) in rule 36A, for the words “Commercial Taxes Department”, the words “State Goods and Services Tax Department” shall be substituted;

(14) in sub-rule (2) of rule 37C, for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(15) rule 37D shall be omitted.;

(16) in sub-rule (2) of rule 37E, for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(17) in rule 38,-

(a) in the heading, for the words “Appellate Assistant Commissioner”, the words “Appellate Authority” shall be substituted;

(b) in sub-rule (1), for the words “Appellate Assistant Commissioner”, the words “Appellate Authority” shall be substituted;



(18) in rule 39B,-

- (a) in sub-rule (1), for the words “Appellate Assistant Commissioner”, wherever it occurs, the words “Appellate Authority” shall be substituted;
- (b) in sub-rule (3), for the words “Appellate Assistant Commissioner”, the words “Appellate Authority” shall be substituted;
- (c) in sub-rule (5), for the words “Appellate Assistant Commissioner”, the words “Appellate Authority” shall be substituted;
- (d) in sub-rule (6), for the words “Appellate Assistant Commissioner”, wherever it occurs, the words “Appellate Authority” shall be substituted;
- (e) in sub-rule (7), for the words “Appellate Assistant Commissioner”, the words “Appellate Authority” shall be substituted;

(19) in clause (b) of sub-rule (1) of rule 41, for the words “Board of Revenue”, the words “Commissioner of State Tax” shall be substituted;

(20) in rule 41AA,-

- (a) in sub-rule (1), for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;
- (b) in sub-rule (2), for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(21) in rule 56, for the words “Sales Tax authority”, the words “authorities of State Goods and Services Tax Department, Kerala” shall be substituted;

(22) in rule 60,-

(a) in clause (d) of sub-rule (2),-

- (i) for the words “Agricultural Income Tax and Sales Tax Department of the Government of Kerala”, the words “State Goods and Services Tax Department, Kerala”



shall be substituted;

(ii) in the first proviso, for the words “Board of Revenue”, the words “Commissioner of State Tax” shall be substituted;

(iii) in the second proviso, for the words “Agricultural Income tax and Sales-tax Department of the State”, the words “State Goods and Services Tax Department” shall be substituted;

(b) in sub-rule (3),

(i) for the words “Deputy Commissioner of Sales Tax”, wherever it occurs, the words “Joint Commissioner of State Tax” shall be substituted;

(ii) in the proviso of clause (b),-

(1) for the words “Deputy Commissioner of Sales tax”, the words “Joint Commissioner of State Tax” shall be substituted;

(2) for the words “Board of Revenue”, the words “Commissioner of State Tax” shall be substituted;

(c) in sub-rule (4),-

(i) for the words “Deputy Commissioner of Sales tax”, wherever it occurs, the words “Joint Commissioner of State Tax” shall be substituted;

(ii) for the words “Board of Revenue”, the words “Commissioner of State Tax” shall be substituted;

(23) in rule 61, for the words “Deputy Commissioner of Sales tax”, wherever it occurs, the words “Joint Commissioner of State Tax” shall be substituted;

(24) in rule 62, for the words “Sales Tax authority”, the words “authorities of State Goods and Services Tax Department, Kerala” shall be substituted;

(25) in rule 66, for the words “Board of Revenue”, the words “Commissioner of State Tax”



shall be substituted;

(26) in rule 69,-

- (a) for the words “Board of Revenue”, the words “Commissioner of State Tax” shall be substituted;
- (b) for the words “Appellate Assistant Commissioner of Sales tax”, wherever it occurs, the words “Appellate Authority” shall be substituted;

(27) in rule 70,-

- (a) for the words “Board of Revenue”, the words “Commissioner of State Tax” shall be substituted;
- (b) for the words “Deputy Commissioner of Sales tax”, wherever it occurs, the words “Joint Commissioner of State Tax” shall be substituted;

By order of the Governor,  
Dr. A. JAYATHILAK,  
*Additional Chief Secretary to Government.*

### **Explanatory Note**

(This does not form part of the notification, but is intended to indicate its general purport.)

The designation of officers of the State Goods and Services Tax Department was re-designated as per G.O.(Ms.) No.27/2020/TAXES. dated 10<sup>th</sup> March, 2020. Moreover, the Government have accorded sanction to restructure the State Goods and Services Tax Department as per G.O.(Ms.) No.55/2022/TAXES. dated 2<sup>nd</sup> August, 2022. Now, the Government have decided to amend the Kerala General Sales Tax Rules, 1963 to incorporate the concomitant changes in the designation of officers and the name of offices based on the re-organization of the State Goods and Services Tax Department, Kerala.

The notification is intended to achieve the above object.

